

## Redemption Rights

The right of redemption, as specified in Internal Revenue Code section 6637, Redemption of Property, are quoted as follows:

**Sec. 6637(a) Before Sale** - Any person whose property has been levied upon shall have the right to pay the amount due, together with the expenses of the proceeding, if any, to the Secretary at any time prior to the sale thereof, and upon such payment the Secretary shall restore such property to him, and all further proceedings in connection with the levy on such property shall cease from the time of such payment.

### **Sec. 6637(b) Redemption of Real Estate After Sale**

**(1) Period.** — The owners of any real property sold as provided in section 6635, their heirs, executors, or administrators, or any person having any interest therein, or a lien thereon, or any person in their behalf, shall be permitted to redeem the property sold, or any particular tract of such property at any time within 180 days after the sale thereof.

**(2) Price.** — Such property or tract of property shall be permitted to be redeemed upon payment to the purchaser, or in case he cannot be found in the county in which the property to be redeemed is situated, then to the Secretary, for the use of the purchasers, their heirs, or assigns, the amount paid by such purchaser and interest thereon at the rate of 20 percent per annum.

## EFFECT OF JUNIOR ENCUMBRANCES

### **Sec. 6639(c) Effect of Junior Encumbrances**

A certificate of sale of personal property given or a deed to real property executed pursuant to section 6338 shall discharge such property from all liens, encumbrances, and titles over which the lien of the United States with respect to which the levy was made had priority.

## Notice of Encumbrances

Department of the Treasury – Internal Revenue Service					
Form 2434-B (Rev. October 2003)					
Notice of Encumbrances Against or Interests in Property Offered for Sale					
<small>NOTE: The Internal Revenue Service does not warrant the correctness or completeness of the information listed and provides it solely to help the prospective bidder determine the value of the interest being sold. Bidders should, therefore, verify for themselves the validity, priority, and amount of the encumbrances against the property offered for sale. Each party listed below was mailed a notice of sale on or before October 16, 2006.</small>					
As of this date, the following are the encumbrances against or interests in the property (as described in the Notice of Public Auction or Notice of Sealed Bid Sale) that was seized for nonpayment of Internal Revenue taxes due from:					
Theodore Jeghers					
Some of these encumbrances or interests may be superior to the lien of the United States.					
Type of Encumbrance or Interest	Amount of Encumbrance or Interest	Date of Instrument Creating Encumbrance or Interest	Date and Place Recorded	Name and Address of Party Holding Encumbrance or Interest	Date of Information
Property Tax	\$2,826.79	Various	05/19/2006 Somerset County Registry of Deeds Skowhegan, ME	Town of Solon, ME P.O. Box 214 Solon, ME 04979	10/11/2006
Notice of Federal Tax Lien Serial Number 2829681	71,466.39	09/23/2003	04/11/2006 Somerset County Registry of Deeds Skowhegan, ME	Internal Revenue Service 195 Commerce Way Ste B Portsmouth, NH 03801	10/11/2006

Name	R.P. Sweeney	Signature	Date
Title	Property Appraisal and Liquidation Specialist		October 16, 2006

Form 2434-B (Rev. 10-2003)

## **For More Information**

Please visit us on the web at  
[www.irsauctions.gov](http://www.irsauctions.gov).

Or contact

**R.P. Sweeney,**  
**Property Appraisal and Liquidation**  
**Specialist**  
**410 Amherst St. – STE 350**  
**Nashua, NH 03063**  
**Tel: (603) 594-1303**

Department of the Treasury – Internal Revenue Service

## **Public Auction Sale**

### ***Former Grange Hall*** **Located in Solon, ME**



*Under the authority in Internal Revenue Code section 6331, the property described has been seized for non payment of internal revenue taxes. The property will be sold at public auction as provided by Internal Revenue Code section 6335 and related regulations.*

**Date of Sale:**

**Time of Sale:**

**Place of Sale:**

**Mail-In Bids Will Be Accepted  
For This Sale**

## TITLE OFFERED

Only the right, title, and interest in and to the property will be offered for sale. If requested, the Internal Revenue Service will furnish information about possible encumbrances, which may be useful in determining the value of the interest being sold (*See "Nature of Title" for further details.*)



## DESCRIPTION OF PROPERTY

### LAND AND BUILDING LOCATED ON SCHOOL ST. IN SOLON, ME.

Further described in Book 2886 Page 211 at the Somerset County Registry of Deeds as follows:

A certain lot or parcel of land with buildings thereon situated in Solon, County of Somerset and State of Maine, bounded and described as follows, to wit:

Bounded north by land now or formerly of Elmer W. York; east by land now or formerly of Daniel S. York; south by the school house lot owned by the Town of Solon; West by School Street. Containing about one and one-half acres.



## PROPERTY INSPECTION

**Property Inspection:** Property is located on School Street in Solon, Maine. This is a drive by only.

**DO NOT TRESPASS!**

## MINIMUM BID

The minimum bid on this property is **\$4,415.22**



## PAYMENT TERMS

Deferred payment as follows:  
\$4,415.22 upon acceptance of the high bid, with the remaining balance due in full within by December 14, 2006.

## FORMS OF PAYMENT

All payments must be by cash, certified check, cashier's or treasurer's check or by a United States postal, bank, express, or telegraph money order. Make check or money order payable to the United States Treasury.

## NATURE OF TITLE

The right, title, and interest of the taxpayer in and to the property is offered for sale ***subject to any prior valid outstanding mortgages, encumbrances, other liens in favor of third parties against the taxpayer that are superior to the lien of the United States.*** All property is offered for sale "where is" and "as is" and without recourse against the United States. No guaranty or warranty, express or implied, is made as to the validity of the title, quality, quantity, weight, size, or condition of any of the property, or its fitness for any use or purpose. No claim will be considered for allowance or adjustment or for rescission of the sale based on failure of the property to conform with any expressed or implied representation.